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**From:**

**Sent:** Tuesday, September 15, 2009 10:18:20 AM

**To:**

**Cc:**

**Subject:** RE: AAR 60 day obj ltr issued/NBAP/FPAA/untimely notice

Section 6229 has no bearing on a section 6223 conversion. Section 6223 only operates when we fail to issue an NBAP 120 days before the FPAA, or fail to issue FPAA's to the notice partners within 60 days of issuing the FPAA to the TMP.

If your partner purported to elect conversion based on and expired section 6229 statute, that would be an invalid election unless the 120 or 60 day time periods above were violated.

An FPAA suspends a partner's section 6501 period under section 6229(d). Section 6229(d) suspends the period under subsection 6229(a) which is deemed to refer to each partner's section 6501 period as it applies to partnership items. Rhone-Poulenc v. Commissioner, 114 T.C. 533 at 552.